



Rule and Interpretive/Policy Statement Review Checklist
(This form must be filled out electronically.)

This form is to be used when the current version of the rule(s) has/have not previously been reviewed. When reviewing an interpretive or policy statement, this document is to be used only if the review of the statement is not in conjunction with the review of a rule.

All responses should be **bolded**.

Document(s) Reviewed (include title):

- **WAC 458-07-010 (Valuation and revaluation of real property--Introduction.)**
- **WAC 458-07-015 (Revaluation of real property--Annual counties.)**
- **WAC 458-07-020 (Revaluation of real property--Multiyear counties.)**
- **WAC 458-07-025 (Revaluation of real property--Plan submitted to department of revenue.)**
- **WAC 458-07-030 (True and fair value--Defined--Criteria--Highest and best use--Data from property owner.)**
- **WAC 458-07-035 (Listing of property--Subdivisions and segregation of interests.)**

Date last adopted/issued: **December 7, 1999**

Reviewer: **Mark Mullin**

Date review completed: **May 6, 2003**

Briefly explain the subject matter of the document(s):

The rules in chapter 458-07 WAC describe and explain the processes to be used by the county assessor in valuing and revaluing real property for purposes of taxation.

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Public requests for review:

YES	NO	
	X	Is this document being reviewed at this time because of a public (e.g., taxpayer or business association) request?

If "yes," provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request.

2. Need:

YES	NO	
X		Is the document necessary to comply with the statutes that authorize it? (E.g., Is it necessary to comply with or clarify the application of the statutes that are



		being implemented? Does it provide detailed information not found in the statutes?)
	X	Is the information provided in the document so obsolete that it is of little value, warranting the repeal or revision of the document?
X		Have the laws changed so that the document should be revised or repealed? (If the response is "yes" that the document should be repealed, explain and identify the statutes the rule implemented, and skip to Section 10.)
X		Is the document necessary to protect or safeguard the health, welfare (budget levels necessary to provide services to the citizens of the state of Washington), or safety of Washington's citizens? (If the response is "no", the recommendation must be to repeal the document.)

Please explain.

The rules in chapter 458-07 WAC are intended to provide guidance to county assessors and others with respect to the valuation and revaluation of real property for purposes of taxation. The procedures set out in the rules help to ensure that real property is valued and revalued in accordance with constitutional, statutory, and case law, and that the valuation of property will be accomplished in a consistent, uniform, and systematic manner throughout the state.

Section 3, chapter 23, Laws of 2003 (ESHB 1564) amends RCW 84.56.340 to provide that no segregation of property for purposes of allowing a person to pay taxes only on the person's interest in a parcel of real property can be made unless all current year and delinquent taxes and assessments on the entire parcel have been paid in full. The statute previously only required that delinquent taxes and assessments be paid. It did not require that taxes for the current year be paid. WAC 458-07-035(3) needs to be amended to incorporate this statutory change.

3. Related interpretive/policy statements, court decisions, BTA decisions, and WTDs:

Complete Subsection (a) only if reviewing a rule. Subsection (b) should be completed only if the subject of the review is an interpretive or policy statement. Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs) are considered interpretive and/or policy statements.

(a)

YES	NO	
	X	Are there any interpretive or policy statements that should be incorporated into this rule? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any interpretive or policy statements that should be cancelled because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) that provide information that should be incorporated into this rule?



	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the rule?
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(b)

YES	NO	
		Should this interpretive or policy statement be incorporated into a rule?
		Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) that affect the information now provided in this document?
		Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the document?

If the answer is “yes” to any of the questions in (a) or (b) above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

4. Clarity and Effectiveness:

YES	NO	
X		Is the document written and organized in a clear and concise manner?
	X	Are citations to other rules, laws, or other authority accurate? (If no, identify the incorrect citation below and provide the correct citation.)
X		Is the document providing the result(s) that it was originally designed to achieve? (E.g., does it reduce the need for taxpayers to search multiple rules or statutes to determine their tax-reporting responsibilities or help ensure that the tax law and/or exemptions are consistently applied?)
	X	Do changes in industry practices warrant repealing or revising this document?
	X	Do administrative changes within the Department warrant repealing or revising this document?

Please explain.

The rules as written are providing the results they were designed to achieve. These rules bring many rules dealing with the valuation and revaluation of real property within one chapter of the Washington Administrative Code, thus reducing the need for readers to search multiple rules or statutes for information about the valuation and revaluation of real property. These rules are clear and concise. However, WAC 458-07-020 cites to a statute (RCW 90.60.160) that was decodified in September 2001.

5. Intent and Statutory Authority:

YES	NO	
X		Does the Department have sufficient authority to adopt this document? (Cite the statutory authority in the explanation below.)
X		Is the document consistent with the legislative intent of the statute(s) that authorize it? (I.e., is the information provided in the document consistent with the statute(s) that it was designed to implement ?) If “no,” identify the



		specific statute and explain below. List all statutes being implemented in Section 9, below.)
X		Is there a need to recommend legislative changes to the statute(s) being implemented by this document?

Please explain.

The statutory authority for the Department to adopt these rules is found in RCW 84.08.010 and 84.08.070. These rules are consistent with the intent of the statutes that they were designed to implement. The Department should recommend that RCW 84.41.030 be amended to delete the reference to RCW 90.60.160, which was decodified in September 2001.

6. Coordination: Agencies should consult with and coordinate with other governmental entities that have similar regulatory requirements when it is likely that coordination can reduce duplication and inconsistency.

YES	NO	
	X	Could consultation and coordination with other governmental entities and/or state agencies eliminate or reduce duplication and inconsistency?

Please explain.

The Department of Revenue is the only state agency with authority to adopt rules regarding the valuation of property for tax purposes.

7. Cost: When responding, consider only the costs imposed by the document being reviewed and not by the statute.

YES	NO	
	X	Have the qualitative and quantitative benefits of the document been considered in relation to its costs? (Answer "yes" only if a Cost Benefit Analysis was completed when the rule was last adopted or revised.)

Please explain.

These are interpretive rules that impose no new or additional administrative burdens on business activities that are not imposed by law.

8. Fairness: When responding, consider only the impacts imposed by the document being reviewed and not by the statute.

YES	NO	
X		Does the document result in equitable treatment of those required to comply with it?
	X	Should it be modified to eliminate or minimize any disproportionate impacts on the regulated community?
	X	Should the document be strengthened to provide additional protection to



		correct any disproportionate impact on any particular segment of the regulated community?
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Please explain.

These rules apply equally to all county assessors with respect to the valuation and revaluation of real property.

9. LISTING OF DOCUMENTS REVIEWED: Use “bullets” with any lists, and include documents discussed above. Citations to statutes, interpretive or policy statements, and similar documents should include titles. Citations to Attorney General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).

Statute(s) Implemented:

- **RCW 84.40.020 (Assessment date -- Average inventory basis may be used -- Public inspection of listing, documents, and records.)**
- **RCW 84.40.030 (Basis of valuation, assessment, appraisal -- One hundred percent of true and fair value -- Exceptions -- Leasehold estates -- Real property -- Appraisal -- Comparable sales.)**
- **RCW 84.40.039 (Reducing valuation after government restriction -- Petitioning assessor -- Establishing new valuation -- Notice -- Appeal -- Refund.)**
- **RCW 84.40.040 (Time and manner of listing.)**
- **RCW 84.40.042 (Valuation and assessment of divided or combined property.)**
- **RCW 84.40.045 (Notice of change in valuation of real property to be given taxpayer -- Copy to person making payments pursuant to mortgage, contract, or deed of trust -- Procedure -- Penalty.)**
- **RCW 84.41.030 (Revaluation program to be on continuous basis -- Revaluation schedule -- Effect of other proceedings on valuation.)**
- **RCW 84.41.041 (Physical inspection and valuation of taxable property required -- Adjustments during intervals based on statistical data.)**
- **RCW 84.41.070 (Finding of unsatisfactory progress -- Notice -- Duty of county legislative authority.)**
- **RCW 84.41.090 (Department to establish statistical methods -- Publication of rules, regulations, and guides -- Compliance required.)**
- **RCW 84.41.130 (Assessor's annual reports.)**

Interpretive and/or Policy Statements (e.g., ETAs, PTAs, IAGs): **None.**

Court Decisions: **None.**

Board of Tax Appeals Decisions (BTAs): **None.**

Appeal Division Decisions (WTDs): **None.**

Attorney General Opinions (AGOs): **None.**



Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed): **None.**

10. Review Recommendation:

- ☒ **Amend**
- ☐ **Repeal/Cancel** (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.)
- ☒ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- ☐ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

Explanation of recommendation: Provide a brief summary of your recommendation. If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, and court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, and court decisions).

WAC 458-07-020 should be amended on an expedited basis to delete the reference to RCW 90.60.160 which was decodified in September 2001. WAC 458-07-035 should also be amended on an expedited basis to incorporate the revision to RCW 84.40.340 by section 3, chapter 23, Laws of 2003 (ESHB 1564). These are candidates for the expedited rule-making process.

There is no need to revise any of the other rules in chapter 458-07 WAC at this time.

11. Manager action: Date: 6/4/03

AL Reviewed and accepted recommendation

Amendment priority:

- ☐ 1
☒ 2
☐ 3
☐ 4